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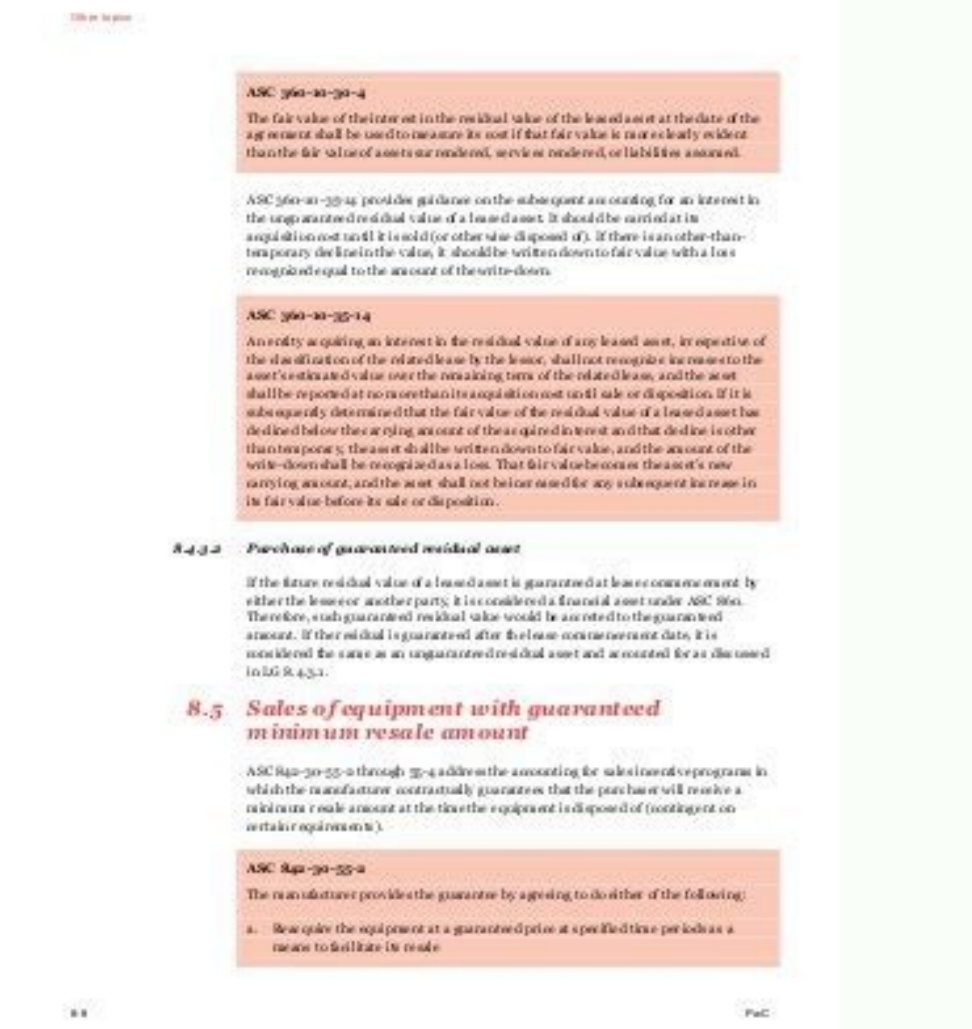
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Pwc inventory accounting guide

Our purpose, across the PwC global network of firms, is to build trust in society and solve important problems. The Manual of Accounting - IFRS is our collected insights on the application of International Financial Reporting Standards (IFRS), the financial reporting language of the global capital markets. PwC's Manual of accounting IFRS is a thorough guide to IFRSs issued by the International Accounting Standards Board (IASB), which translates often complex standards into practical guidance. [how to connect dell monitor to hp computer](#) Each chapter opens with an explanation of the requirements of the standards in clear language. Illustrative examples at the end of each chapter demonstrate the practical application of the principles of the standards. Links to relevant examples are included in the explanatory text. The chapters include references to standards and interpretations effective in the future.



The relevant text has been differentiated in a box with the updates clearly marked in strike out. The 2022 edition contains updates since December 2020. Key updates to the requirements of the standards in this edition include guidance on: Narrow scope amendments to IAS 1, IAS 8 and IFRS Practice statement 2 (effective 1 January 2023) Amendments to IAS 12, deferred tax related to assets and liabilities arising from a single transaction (effective 1 January 2023) Amendments to IFRS 17 Insurance contracts: Initial Application of IFRS 17 and IFRS 9 – Comparative information (effective 1 January 2023) Throughout this edition you will also find many new illustrative examples and FAQs. The primary source of existing FASB authoritative guidance on inventory is ASC 330, Inventory. [pronoun antecedent worksheet with answer key](#) This guide assumes adoption of ASC 606, Revenue from Contracts with Customers. PwC. All rights reserved. PwC refers to the US member firm or one of its subsidiaries or affiliates, and may sometimes refer to the PwC network. Each member firm is a separate legal entity. Please see [www.pwc.com/structure](#) for further details. This content is for general information purposes only, and should not be used as a substitute for consultation with professional advisors. Are you still working? Click here to extend your session to continue reading our licensed content, if not, you will be automatically logged off. It is common for manufacturing companies to maintain “stores” items, which are spare maintenance materials and parts kept on hand as backup components of major production lines. These items are considered essential to the operations of the facility. Keeping stores items on site is a significant investment that is made to prevent or limit production hours when key parts of the machines fail. It is appropriate to capitalize stores items because they have a service potential (when a part on a machine breaks down) and will provide future economic benefit to the company. There is no specific authoritative literature regarding stores items. Refer to FSP 8.6 for discussion of the financial statement presentation of stores items. Providing sales representatives and potential customers with demonstration (“demo”) or loaned units (i.e., products/goods that might otherwise be held in inventory for sale) is a common practice among technology companies.



These units typically remain with the customer for a period of time before sale to the customer or return to the company for refurbishment. Demonstration units are classified as inventory or fixed assets depending on a number of factors, including the nature of the product, the length of time the units remain in the field prior to being sold, and whether it is management's intent to sell the units. The longer the unit remains in the field before being sold, the more likely it is that the equipment is a productive asset of the company and should be classified as a fixed asset and depreciated down to its estimated recoverable value over its estimated useful life. Units that remain in the field for a relatively short period prior to sale are generally classified as inventory on consignment. Additionally, equipment that can be readily repaired or restored is more likely to be inventory than is a product that cannot. The need for a reserve for estimated costs to refurbish the inventory or to write the units down to net realizable value as a result of technological advances should be considered (see IV 1.3.2). In addition, on occasion, demonstration units may be provided to customers as a sales incentive (see IV 1.5.5). ASC 705-20 provides accounting guidance on how a customer (including a reseller) of a vendor's products should account for cash consideration (as well as sales incentives) received from a vendor.



Under the provisions of ASC 705-20-25-1, cash consideration received by a customer from a vendor is a reduction of the price of the vendor's products or services. Such payments should, therefore, be characterized as a reduction of cost of sales when recognized in the customer's income statement, unless the consideration is either a payment for distinct goods or services transferred to the vendor, a reimbursement of costs incurred by the customer to sell the vendor's products, or a payment for sales incentives offered to customers by manufacturers. Additionally, a rebate or refund, payable if a customer completes a specified cumulative level of purchases or remains a customer for a specified time period, should be recognized as a reduction of the cost of the vendor's products based on a systematic and rational allocation as a customer earns the rebate or refund, so long as the amounts to be earned are probable and reasonably estimable. Depending on a company's level of inventory, frequency of inventory turns, and inventory costing methods used, cash consideration from a vendor may be required to be accounted for as a reduction of the price of a vendor's product and, therefore, such consideration should be considered when determining the cost of a company's inventory. ASC 705-20-25-10 through ASC 705-20-25-12 also indicates that rebates or refunds that are probable and estimable should be considered in valuing inventory.

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In addition, for companies that use the LIFO method for valuing inventory, cash consideration from a vendor required to be included as a reduction of the price of the vendor's products should be considered part of the cost of current year purchases and may require special consideration when valuing LIFO increments. See IV.3 for additional guidance on valuing LIFO increments.

## FASB Accounting Standards Codification Quick Reference Guide

<b>Topics, Subtopics, and Sections</b>	The FASB Accounting Standards Codification (ASC or the "Codification") organizes nongovernmental U.S. GAAP using a logic-based model consisting of 90 individual Topics. Each Topic contains at least one Subtopic. Subtopics contain Sections, which include the actual accounting guidance. Sections are based on the nature of the content (e.g., scope, recognition, measurement, etc.) and are standardized throughout the Codification.
<b>Paragraphs</b>	Each Section includes numbered Paragraphs. Paragraph numbers start with the Section number followed by the unique paragraph number. For example, in Section 55 the first paragraph is numbered 55-1. Paragraph numbers in the Codification will not change going forward; new paragraphs may result in the FASB using a letter extension in order to keep the numbering constant. For example, a new paragraph inserted between paragraphs 55-3 and 55-4 would be numbered 55-3A.
<b>Output Format</b>	ASC XXX-YY-ZZ-PP XXX = Topic YY = Subtopic ZZ = Section PP = Paragraph
<b>Citation Examples</b>	ASC 210 (Topic 210, "Balance Sheet") ASC 210-20 (Subtopic 20, "Offsetting," of Topic 210) ASC 210-20-40 (Section 40, "Transactions," of Subtopic 210-20) ASC 210-20-40-5 (Paragraph 40-5 of Section 210-20-40)
<b>New Authoritative Guidance</b>	New authoritative U.S. GAAP will be communicated via a new FASB document called an "Accounting Standards Update" (or "ASU" for short). As the FASB issues new guidance, both the current paragraphs and the new guidance will be featured in the Codification until the new guidance is effective for all entities. During this transition, the Codification will mark the new guidance as "Pending Transition" and will link to the related transition guidance. When the new guidance is effective for all entities, the previous guidance will be removed and the new guidance will remain.
<b>PwC Resources</b>	The Codification is available in Comperio ( <a href="https://www.pwc.com/comperio">www.pwc.com/comperio</a> ). PwC's global library of accounting literature. Comperio includes several new features and a demo to assist PwC staff and Comperio subscribers in navigating the Codification. PwC clients and friends can obtain a free 30-day trial at <a href="https://www.pwc.com/comperio">www.pwc.com/comperio</a> .
<b>Additional Information</b>	PwC DataLine 2009 v12 provides an overview of the Codification. PwC clients and friends can access further information under the "Codification" tab topic on the CFOdirect Network ( <a href="https://www.cfoirect.pwc.com">www.cfoirect.pwc.com</a> ). PwC staff can obtain additional information in the ASGD database.
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ASC Topic List					
<b>General Principles</b>	410	Asset Retirement and	610	Internal	
210	General Principles	430	Liability	620	Revenue Recognition
220	Measurement	440	Liability	630	Revenue Recognition
230	Measurement	450	Liability	640	Revenue Recognition
240	Measurement	460	Liability	650	Revenue Recognition
250	Measurement	470	Liability	660	Revenue Recognition
260	Measurement	480	Liability	670	Revenue Recognition
270	Measurement	490	Liability	680	Revenue Recognition
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